

110TH CONGRESS  
1ST SESSION

# H. R. 2924

To amend the Internal Revenue Code of 1986 to expand expenses which qualify for the Hope Scholarship Credit and to make the Hope Scholarship Credit and the Lifetime Learning Credit refundable.

---

## IN THE HOUSE OF REPRESENTATIVES

JUNE 28, 2007

Mr. ELLISON introduced the following bill; which was referred to the  
Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to expand expenses which qualify for the Hope Scholarship Credit and to make the Hope Scholarship Credit and the Lifetime Learning Credit refundable.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Greater Access To  
5       Education Act of 2007”.

1 **SEC. 2. EXPANSION OF EDUCATIONAL EXPENSES ALLOWED**  
2 **AS PART OF HOPE SCHOLARSHIP CREDIT.**

3 (a) QUALIFIED TUITION AND RELATED EXPENSES  
4 EXPANDED TO INCLUDE ROOM AND BOARD, BOOKS,  
5 SUPPLIES, AND EQUIPMENT.—Paragraph (1) of section  
6 25A(f) of the Internal Revenue Code of 1986 (defining  
7 qualified tuition and related expenses) is amended by add-  
8 ing at the end the following new subparagraph:

9 “(D) ADDITIONAL EXPENSES ALLOWED  
10 FOR HOPE SCHOLARSHIP CREDIT.—For pur-  
11 poses of the Hope Scholarship Credit, such  
12 term shall, with respect to any academic period,  
13 include—

14 “(i) reasonable costs for such period  
15 incurred by the eligible student for room  
16 and board while attending the eligible edu-  
17 cational institution, and

18 “(ii) fees, books, supplies, and equip-  
19 ment required for such period for courses  
20 of instruction at the eligible educational in-  
21 stitution.”.

22 (b) HOPE SCHOLARSHIP CREDIT NOT REDUCED BY  
23 FEDERAL PELL GRANTS AND SUPPLEMENTAL EDU-  
24 CATIONAL OPPORTUNITY GRANTS.—Subsection (g) of sec-  
25 tion 25A of such Code (relating to special rules) is amend-  
26 ed by adding at the end the following new paragraph:

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to expenses paid after December 31, 2006 (in tax years ending after such date), for education furnished in academic periods beginning after such date.

(a) CREDIT TO BE REFUNDABLE.—Section 25A of the Internal Revenue Code of 1986 (relating to Hope and Lifetime Learning credits), as amended by section 2, is hereby moved to subpart C of part IV of subchapter A

1 of chapter 1 of such Code (relating to refundable credits)  
 2 and inserted after section 35.

3 (b) TECHNICAL AMENDMENTS.—

4 (1) Section 36 of the Internal Revenue Code of  
 5 1986 is redesignated as section 37.

6 (2) Section 25A of such Code (as moved by  
 7 subsection (a)) is redesignated as section 36.

8 (3) Paragraph (1) of section 36(a) of such Code  
 9 (as redesignated by paragraph (2)) is amended by  
 10 striking “this chapter” and inserting “this subtitle”.

11 (4) Subparagraph (B) of section 72(t)(7) of  
 12 such Code is amended by striking “section  
 13 25A(g)(2)” and inserting “section 36(g)(2)”.

14 (5) Subparagraph (A) of section 135(d)(2) of  
 15 such Code is amended by striking “section 25A” and  
 16 inserting “section 36”.

17 (6) Section 221(d) of such Code is amended—

18 (A) by striking “section 25A(g)(2)” in  
 19 paragraph (2)(B) and inserting “section  
 20 36(g)(2)”,

21 (B) by striking “section 25A(f)(2)” in the  
 22 matter following paragraph (2)(B) and insert-  
 23 ing “section 36(f)(2)”, and

24 (C) by striking “section 25A(b)(3)” in  
 25 paragraph (3) and inserting “section 36(b)(3)”.

1 (7) Section 222 of such Code is amended—

2 (A) by striking “section 25A” in subpara-  
3 graph (A) of subsection (c)(2) and inserting  
4 “section 36”,

5 (B) by striking “section 25A(f)” in sub-  
6 section (d)(1) and inserting “section 36(f)”,  
7 and

8 (C) by striking “section 25A(g)(2)” in sub-  
9 section (d)(1) and inserting “section 36(g)(2)”.

10 (8) Section 529 of such Code is amended—

11 (A) by striking “section 25A(g)(2)” in sub-  
12 clause (I) of subsection (c)(3)(B)(v) and insert-  
13 ing “section 36(g)(2)”,

14 (B) by striking “section 25A” in subclause  
15 (II) of subsection (c)(3)(B)(v) and inserting  
16 “section 36”, and

17 (C) by striking “section 25A(b)(3)” in  
18 clause (i) of subsection (e)(3)(B) and inserting  
19 “section 36(b)(3)”.

20 (9) Section 530 of such Code is amended—

21 (A) by striking “section 25A(g)(2)” in sub-  
22 clause (I) of subsection (d)(2)(C)(i) and insert-  
23 ing “section 36(g)(2)”,

1 (B) by striking “section 25A” in subclause  
2 (II) of subsection (d)(2)(C)(i) and inserting  
3 “section 36”, and

4 (C) by striking “section 25A(g)(2)” in  
5 clause (iii) of subsection (d)(4)(B) and inserting  
6 “section 36(g)(2)”.

7 (10) Subsection (e) of section 6050S of such  
8 Code is amended by striking “section 25A” and in-  
9 serting “section 36”.

10 (11) Subparagraph (J) of section 6213(g)(2) of  
11 such Code is amended by striking “section  
12 25A(g)(1)” and inserting “section 36(g)(1)”.

13 (12) Paragraph (2) of section 1324(b) of title  
14 31, United States Code, is amended by inserting be-  
15 fore the period “or from section 36 of such Code”.

16 (13) The table of sections for subpart C of part  
17 IV of subchapter A of chapter 1 of the Internal Rev-  
18 enue Code of 1986 is amended by striking the item  
19 relating to section 36 and inserting the following:

“Sec. 36. Hope and Lifetime Learning credits.

“Sec. 37. Overpayments of tax.”.

20 (14) The table of sections for subpart A of such  
21 part IV is amended by striking the item relating to  
22 section 25A.

1       (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2006.

○